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Attorneys For Garnishee AT&T Corp.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GARY ANDERSON, as the Personal : Representative of the Estate of Howard : Anderson, :

Case No. 07 Civ. 7974 (VM)

RULE 7.1 STATEMENT

Plaintiff,

vs.

AT&T CORP., CUBAN AMERICAN TELEPHONE AND TELEGRAPH COMPANY, and JPMORGAN CHASE BANK, N.A.,

Garnishees.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned attorney of record for Garnishee AT&T Corp., a nongovernmental corporate party, certifies that AT&T Corp. is a wholly-owned subsidiary of AT&T Inc., which itself is a publicly-held company. No publicly-held company owns more than 10% of AT&T Inc. stock.

Dated: New York, New York October 2, 2007

SIDLEY AUSTIN LLP

By:__**/**

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